

Internal Revenue Service

Department of the Treasury

CERTIFIED MAIL

230 S. Dearborn St., Chicago, Illinois 60604

District
Director

Person to Contact:

Telephone Number:

Refer Reply to:

Date: 12 MAR 1962 12 APR 1962 Mailed

Dear Applicant:

We have considered your application for recognition of exemption from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

The information submitted discloses that you were incorporated under the nonprofit corporation laws of the State of . You state you are an "association of professional actors and/or actresses which give performances for charitable, civil, educational, social, literary, benevolent and religious organizations."

You state in your application that you are currently writing and presenting proposals in order to receive funding. You hope to receive funding during the next fiscal year () and then produce shows during the following fiscal year ().

Conclusions relative to the exempt status of an organization applying for exemption from federal income tax are based not only on the purposes for which it is formed, but also on their actual activities over a period of time. Inasmuch as you have not engaged in activities which are in furtherance of a purpose for which you are organized, and your proposed activities can not be described in sufficient detail, other than in terms of your objective, to permit a conclusion that you clearly will be exempt, a determination of your status may not be made at this time. See Section 1.02 of Revenue Procedure 80-25, Cumulative Bulletin 1980-1.

When you have actually engaged in activities in furtherance of the purposes for which you are claiming exemption, you may submit a new application to the District Director of Internal Revenue, Chicago, Illinois. You should attach a copy of this letter to your next application.

Therefore, you are required to file Form 1120.

[REDACTED]

If you do not agree with these conclusions, you may within thirty days from the date of this letter, file a brief of the facts, law and arguments (in duplicate) which clearly sets forth your position. In the event you desire an oral discussion of the issues, you should so indicate in your submission. A conference will be arranged in the Regional Office after you have submitted your brief to the Chicago District Office and we have had an opportunity to consider the brief and it appears that the conclusions reached are still unfavorable to you. Any submission must be signed by one of your principal officers. If the matter is to be handled by a representative, the Conference and Practice Requirements regarding the filing of a power of attorney and evidence of enrollment to practice must be met. We have enclosed Publication 892, Exempt Organization Appeal Procedures for Adverse Determinations, which explains in detail your rights and procedures.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue Code provides in part that "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service.

If you agree with this determination, please sign and return the enclosed Form 6018.

Please keep this determination letter in your permanent records.

Sincerely yours,

[REDACTED]
[REDACTED]
District Director

Enclosure: Form 6018
Publication 892